



## **ABSTRACT**

Tax - Tamil Nadu Value Added Tax Act, 2006 – Reduction of VAT on Generating sets (Gen-sets) used for producing electricity from 14.5% to 5% - Notification - Issued.

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### **COMMERCIAL TAXES AND REGISTRATION (B2) DEPARTMENT**

G.O.Ms.No.154

Dated: 08.12.2012  
Karthigai 23,  
Thiruvalluvar Aandu, 2043

#### **ORDER:**

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 8<sup>th</sup> December 2012.

(BY ORDER OF THE GOVERNOR)

SUNIL PALIWAL  
SECRETARY TO GOVERNMENT.

To

The Commissioner of Commercial Taxes, Chennai 5.

The Works Manager, Government Central Press, Chennai – 79.

(with a request to publish the Notification in the Extraordinary issue of the Tamil Nadu Government Gazette and to send 100 copies to the Government and 1000 copies to the Commissioner of Commercial Taxes, Chennai-5)

All Additional /Joint/Deputy Commissioners of Commercial Taxes Department.

(Through the Commissioner of Commercial Taxes, Chennai-5)

The Principal Secretary to Government, Energy Department, Chennai-9.

The Chairman-cum-Managing Director, TANGEDCO and Tamil Nadu Electricity Board, Chennai-2.

The Chairman, TANTRANSOCO, Chennai-2.

p.t.o.

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Copy to:

The Senior PA to Minister (Commercial Taxes and Registration),  
Chennai-9.  
The P.S. to Secretary to Government, Commercial Taxes and  
Registration Department, Chennai-9.  
The Energy (B1) Department, Chennai-9.  
The Finance Department, Chennai-9.  
The Law Department, Chennai-9.  
The Industries Department, Chennai-9.  
The Accountant General (Accounts and Entitlements),  
Chennai-18 (By name)  
The Accountant General (Audit)-I/II, Tamil Nadu, Lekha Pariksha  
Bhavan, 361, Anna Salai, Chennai - 600 018.  
NIC, Chennai - 9 (with a request to publish the G.O. in the  
Tamil Nadu Government website [www.tn.gov.in](http://www.tn.gov.in))  
Stock File / Spare Copies.

/ Forwarded//By order /

*S. Aridi*  
*8/12/12*  
SECTION OFFICER.

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**ANNEXURE.**  
**NOTIFICATION.**

In exercise of the powers conferred by sub-sections (1) and (2) of section 30 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby makes a reduction in rate from 14.5% to 5% in respect of tax payable under the said Act by any dealer on the sale of Generating sets (Gen-sets) used for producing electricity.

2. The notification shall be deemed to have come into force with effect on and from the 7<sup>th</sup> December 2012.

SUNIL PALIWAL  
SECRETARY TO GOVERNMENT.

//True Copy//

*J. Bindi*  
8/12/2012  
SECTION OFFICER.